

**ABSTRACT OF THE DISCLOSURE**

An image encoding apparatus encodes an image signal according to a JPEG2000 standard. A wavelet converter in the image encoding apparatus acquires a plurality of conversion coefficients by performing wavelet conversion on the image signal. A modeling  
5 unit in the image encoding apparatus generates a plurality of symbols representing the plurality of conversion coefficients and a plurality of contexts by performing a modeling process on the plurality of conversion coefficients obtained by the wavelet converter. An arithmetic encoder in the image encoding apparatus discriminates whether each of the symbols is an MPS (More Probable Symbol) or LPS (Less Probable Symbol). In a case  
10 where it is discriminated that the symbol is an MPS, the arithmetic encoder executes CODEMPS. In a case where it is discriminated that the symbol is an LPS, the arithmetic encoder executes CODELPS according to a predetermined condition.